

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael R. Bruce
DOCKET NO.: 05-00721.001-R-1
PARCEL NO.: 09-13-27-477-008

The parties of record before the Property Tax Appeal Board are Michael R. Bruce, the appellant; and the Macon County Board of Review.

The subject property is a ½-acre parcel improved with a 7 year-old, one-story frame dwelling that contains 2,265 square feet of living area. The property is located in Decatur, Long Creek Township, Macon County.

The appellant in this appeal submitted documentation to demonstrate that both the subject's land and improvements were improperly assessed. This documentation included a grid analysis of four comparable properties located near the subject. The comparable parcels were reported to be ½ acre in size, but the appellant did not submit their land assessments. Regarding the improvement inequity contention, the comparables consist of one-story or two-story frame dwellings that range in age from 9 to 17 years and range in size from 1,584 to 2,240 square feet of living area. No improvement assessment information was submitted for the comparables, but the appellant reported they had total assessments ranging from \$37,919 to \$50,103. Based on this evidence the appellant requested the subject's land assessment be reduced to \$5,000, the improvement assessment be reduced to \$45,000 and the total assessment be reduced to \$50,000.

The board of review did submit its "Board of Review Notes on Appeal", which disclosed the subject's total assessment of \$53,451, but did not submit any evidence in support of its assessed valuation of the subject property.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Macon County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	5,000
IMPR.:	\$	45,000
TOTAL:	\$	50,000

Subject only to the State multiplier as applicable.
5/3-101 et seq.) and section 16-195 of the Property Tax Code.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant in this appeal submitted evidence in support of the contention that both the subject's land and improvements were inaccurately assessed. The appellant did not submit land or improvement assessment information for his comparables, but did submit total assessments for the properties. The comparables had total assessments ranging from \$37,919 to \$50,103. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30

days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.